

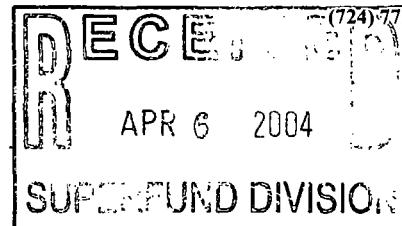
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March 31, 2004



U.S. Environmental Protection Agency
Deena Sheppard-Johnson, SR-6J
C/o Marsha Adams
Remedial Enforcement Support Section
77 West Jackson Boulevard
Chicago, IL 60604

US EPA RECORDS CENTER REGION 5



463068

RE: The Chemical Recovery Systems Site, Elyria, Ohio

Dear Ms. Sheppard-Johnson:

Enclosed please find a position statement and an amended response to the Information Request prepared by Gordon Terminal Services Company. The amended answers have been certified by Thomas P. Gordon and we are also providing the documents in support of the amended response. If you have any additional questions or comments, please feel free to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "C. S. FOSSEE".

CSF/ksb

Enclosures:

- 1) Position Statement
- 2) Attachment 2 Amended Responses
- 3) Documents in Support of Responses

cc: Thomas Nash

POSITION STATEMENT
Of
GORDON TERMINAL SERVICE COMPANY

Based upon conversations with Tom Nash with regard to the above captioned matter, Gordon Terminal is herewith submitting to you the Amended Response of Gordon Terminal Service Company of Attachment 2, Questions. These are amended to clarify and to add additional information that was uncovered as a result of reviewing additional material from EPA and checking that information against the company records.

In addition, correspondence was received from counsel representing certain PRPs that included a determination of TechLaw that attributed a volume of 61,949 gallons to Gordon Terminal. Based upon the documents provided by EPA from CRS as well as the documents provided by Gordon Terminal in the Amended Response and the physical properties and price of the materials involved, we believe the TechLaw volume to be approximately three times higher than what was actually sold by Gordon Terminal to CRS.

The documents we have to work with are the "dirty inventory", the CRS accounts payable, the CRS purchase/payment journal and the receipt of payment record of Gordon Terminal. It is obvious that the dirty inventory is overstated due to a number of duplications. As an example, the 9/30 entry is repeated 10 times, all with Gorden and the 10/1 entry is repeated 4 times all with Gordon. If you count all the repeated entries, the total number of drums is 410 or 22,550 gallons, based on 55 gallons per drum. A count of the non-repeated entries reduces the number of drums to 158 or 8415 gallons, at 55 gallons per drum.

The purchase/payment journal shows 7 entries for a total of \$13,343.40, which is matched by the Gordon receipt of payment record. These two records would appear to present the clearest record of what volume should be attributed to Gordon Terminal. If that is the case, all that needs to be determined is the price per gallon in order to ascertain the volume. It would appear that TechLaw used a figure in the area of 20 cents per gallon rather than a more appropriate amount of about 60 cents per gallon. The approximately 60 cents per gallon price is reasonable based on the standard price of the chemicals involved and is supported by a payment amount that is directly related time wise to an entry on the dirty inventory list.

On 6/5/79 the dirty inventory indicates 63 gallons of mixed chlorinates. Six days later on 6/11/79 the accounts payable of CRS shows \$1,987.20 to Gordon Terminal. On 6/21/79 the CRS purchase/payment journal shows \$1,987.20 and on 6/27/79 the Gordon receipt of payment record shows that same amount received from CRS. Based upon 55 gallons per drum that would equate to 3465 gallons at a price of 57 cents per gallon. Should the gallons per drum be less, the cost per gallon would obviously increase. Assuming 55 gallons per drum would be the maximum as the weight of the material would generally reduce that number. If there were 52 gallons per drum, the cost per gallon would be 60.6

cents. Calculating the gallons at 57 cents per gallon based upon the \$13,343.40 stated in the records, would place the volume at 23,409 gallons or only point four (0.4%) percent of the total volume.

We have not had the opportunity to review the report of TechLaw and therefore the statements about their evaluation are based on our interpretations and not their report. If there are other reasons for their evaluation, please advise us so that we may be able to address those matters.

There is one other item that is revealed in the answers to the questions that are attached. You should note that the material was not the product of Gordon Terminal. All of the material except for the styrene was owned by PPG, the styrene was owned by Foster Grant Co.

Thank you for your consideration. If you have any questions, please do not hesitate to contact our attorney.

**AMENDED RESPONSE OF GORDON TERMINAL SERVICE COMPANY TO
ENVIRONMENTAL PROTECTION AGENCY'S REQUEST FOR INFORMATION**

6. Identify all persons including respondent's employees, who have knowledge or information about the generation, use, treatment, storage, disposal, or other handling of material at or transportation of materials to the Site.

Response: The following employees were involved with the delivery of the product to the truck that was collecting material for CRS:

Robert Mettrick – former supervisor

George Schultz - retired

7. Describe all arrangements that Respondent may have had with each of the following companies and persons

Response: Gordon Terminal only had transaction with Chemical Recovery Systems, Inc. and those transactions amounted to the sale of certain of Gordon Terminal's customers' materials to CRS on a few occasions. Based upon information provided by the EPA that was obtained from CRS, Gordon Terminal has located records for seven different payments from CRS evidencing the same transactions as indicated in the CRS payment journals.

8. Set forth the dates during which the Respondent engaged in any of the following activities:

a) generation of hazardous materials which were sent to the CRS Site.

Response: Gordon is not the generator of the materials which were sent to CRS as described in Item 7 and the exhibits.

9. d) The owner of the material or hazardous substances so accepted or transported.

Response: Gordon Terminal has been able to determine that all of the material except for the styrene was owned by PPG and the styrene was owned by Foster Grant.

h) The amount paid in connection with each transaction, the method of payment, and the identity of the person from whom payment was received.

Response: Gordon Terminal's receipt of payment record reveals the following checks received from Chemical Recovery Systems

DATE	CHECK NUMBER	AMOUNT
07/22/1977	1285	\$ 985.80
09/02/1977	1372	1,732.80
12/08/1977	1562	1,455.60
06/12/1978	1942	1,971.60
07/03/1978	1997	1,081.20
03/29/1979	2645	4,129.20
06/27/1979	2847	<u>1,987.20</u>
		\$13,343.40

n) The type and number of containers in which the materials or hazardous substances were contained when they were accepted for transport, and subsequently until there were deposited at the CRS Site, and all markings on such containers.

Response: CRS transporter had tanks on flatbed trucks and drums would be emptied into the tanks.

p) All documents containing information responsive to a – o above, or in lieu of identification of all relevant documents, provide copies of all such documents.

Response: Copies of all the cash receipt registers are attached and marked as Amended Exhibit 1.

q) All persons with knowledge, information, documents responsive to a – p above.

Response: Only those persons named in answers 1 and 6.

CERTIFICATION

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted.

Based upon my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

GORDON TERMINAL SERVICE CO.

DATE: 3/31/04

BY: Thomas P. Gordon
Thomas P. Gordon

1977		CHECK NO.	ACCTS REC. GEN. LEDGER	AMT. CREDIT GEN. LEDGER	ACCTS. REC. REG. SERIFS		ACCTS. REC. CASH REC'D
					REC'D IND.	REC'D 154	
	Most Trnd						1
July 22	Continental Oil Co.	622199	9/0159	2579523	"	2579523	2
	Diamond Shamrock Corp.	8-003638	9/0146	626000	"	626000	3
	Fayle Drug Stores	289753				14514	4
	Chemical Recovery Systems Inc.	1285				98580	5
	Keystone Shipping Co.	130166		37053691	48232.86	36500	6
25	Diamond Shamrock Corp.	9003686	9/0146	1294111	23 9895	44216872	7
	Gulf Oil Corp.	1339213	9/0143	901468	"	1284111	8
	The Dow Chemical Co.	1174367	9/0156	86925		901468	9
	The Dow Chemical Co.	1174386	9/0156	611187		86925	10
	Hindly International	10041				64187	11
26	PETCO Industries, Inc.	E-002-08080		39390382	48232.86	12750	12750
	PETCO Industries, Inc.	E-002-08085			261637	46306315	12
	PETCO Industries, Inc.	E-002-08994	9/0144	211902		261637	13
27	The Dow Chemical Co.	3180664	9/0156	222949		195198	14
	Sugar Pipe Line Co.	1688	9/0176	3000000	"	211902	15
	PETCO Industries	E-002-09424			8229	222949	16
	Petronyx Petrochemical Co.	252091				3000000	17
	PETCO Industries, Inc. (H.C.)	E-002-10202		42525233	5088350	9229	18
	PETCO Industries, Inc.	E-002-10204			268268	268268	19
28	PETCO Industries, Inc.	E-002-09149			4524098	50734495	20
	Flory New York Agency	8722			2452192	4524098	21
	Cities Service Co.	0339073	9/0170 9/01641	8986487 232185		2452192	22
	P.E.D.P. Worldwide Corp.	304699	9/0151	292601		113479	23
	Neftco Chemical Co.	089016	9/0175	402577		113479	24
29	P.E.D.P. Worldwide Corp.	105089	9/0151	52314515	7650	7650	25
	Cities Service Co.	0329940	9/0170	3413149	8754302	7650	26
	A.C.L. United States Inc.	1145105	9/0169	267264		8754302	27
	PETCO Industries, Inc.	E-002-10206		188995		267264	28
				53184121	210000	188995	29
				12588119	2628563	210000	30
					71400863	71400863	

1977		check No.	Accts. Rec. Gen. ledger	Amt. Credit Gen. ledger	Accts. Rec. PPG Ind. 9c 154	Accts. Rec. Reg. Series 9c 141	Cash Debit 9c 112	
Sept. 2	Chemicals & Metals Inc.	273				855887	855882	1
	Chemical Recovery Systems Inc.	1372				173280	173280	2
	PPG Industries Inc.	E282-00135			8060		8060	3
	Wiemers Oil Co.	7554	9c 3009 ✓	42300			42300	4
6	PPG Industries, Inc.	E282-00166	9c 170 ✓	227228	453189	259162	309522	5
	Citrus Service Oil Co.	0362022	9c 170 ✓	227228			453199	
	Telaco Inc.- Jefferson	CN571760	9c 148 ✓	4608			4608	6
	Diamond Shamrock Corp.	A040533	9c 146 ✓	1317359			1317359	7
	Dulff Oil Chemical	53-0290366	9c 149 ✓	37228			37228	8
	Shell Oil Co.	287366	9c 157 ✓	1953034			1952034	9
	Watco Chemical Corp.	156223	9c 175 ✓	292500			292500	10
7	The Dow Chemical Co.	1177375	9c 156 ✓	251012		251012	251012	11
8	PPG Industries, Inc.	E282-00198	9c 156 ✓	251012			5378	12
	Koppers Co. Inc.	32220	9c 161 ✓	679622			679622	13
	Dulff Oil Corp.	48-0535184	9c 149 ✓	12523			12523	14
9	Zuider State Oil Refining Corp.	553357				175900	175000	15
	Agricor Dominic	2078	5316414	466637	466637	289563	289563	16
	Shell Oil Co.	180040	9c 157 ✓	270000			270000	17
12	Ensler Corp.	441402			466637	237214	6776776	18
	Castrol Oil Chemical Co.	113562	9c 162 ✓	572431			152831	19
	Castrol Oil Chemical Co.	113475	9c 162 ✓	5108			572431	20
13	PPG Industries Inc.	E282-00220	6163945	466637	876556		5108	21
14	Dulff Oil Corp. Chemical	48-0535941	9c 149 ✓	6163945	2462347	876556	7507138	22
15	Suffolk Chemical Co.	5722	72114	2928984	876556	72114	2462347	23
	Rosell Industries, Inc.	070512	9c 152 ✓	1384737		3230916	9969485	24
	Monley Ryan Chemicals, Inc.	008534	9c 136 ✓	4365667			72114	25
	PPG Industries Inc.	E282-00251			555739		4365667	26
	Houston Chem. (PPG Oil Inc.)	E-002-26594				4142	555739	27
	Houston Chem. (PPG Oil Inc.)	E-002-26593				6500	4142	28
	"Canada Fund"		11986463	3495365	4107472	6500	4107472	29
						19569300	19569300	30

1977		Check No.	Accts. Rec. Gen. Ledger	Amt. Credit Gen. Ledger	Accts. Rec. File Ind. 4C154	Accts. Rec. Reg. Series 4C141	Cash Dabit 4C112	
Dec 1	P.F.G. Industries, Inc.	E-282-00949			3408081		3408081	1
	Shaeffers Co. Inc.	130795				36500	36500	2
2	Midland Cooperative Inc.	651329			3408081	36500 36500	3444581	3
	Texaco Inc. (Jeff.)	F498931	1/146✓	6316624		1000000	1000000	
	Robinson Petroleum Co.	16230	1/168✓	1351000			1351000	5
	Walter Chemical Corp.	368855	1/175✓	292500			292500	6
	Diamond Shamrock Corp.	5016873	1/146✓	133135			133135	7
5	P.R.D. Granitols Inc.	E22200977		8092459	3108081	11642816	948496	8
	Julian Materials Co.	639424	1/153✓	3558			3558	9
	O.C.O. Services Inc.	4014653	1/169✓	276721			276721	10
	Oxane Chemical Co.	0048674	1/139✓	295812			295812	11
	Pro-Chem, Inc.	1398				317649	317649	12
	Continental Oil Co. (GAY)	357173				1958254	1958254	13
	Continental Oil Co.	353942	1/159✓	43836			43836	14
	Monterey-Pegon Chemicals, Inc.	009621	1/136✓	3062778			3062778	15
	Citrus Service Oil Co.	0419993	1/170✓	1048643			1048643	16
	Mon Chemical U.S.A.	127700479	1/156✓	73000			73000	17
	New Chemical U.S.A.	117706152	1/156✓	36500			36500	18
	Texaco, Inc.	EM602761		16738207	4257577	2448403	36500	19
8	Chemical Recovery Systems	1562				145560	145560	20
	Shell Oil Co.	303580	1/157✓	2042643			2042643	21
	Jefferson Chemical Texaco Inc.	F502042	1/148✓	12904289			12904289	22
	Continental Oil Co.	348303	1/159✓	841863			841863	23
9	M.W. & N. Wyandotte Corp.	034737	1/161✓	11370503			11370503	24
	Enka Oil Corp.	44-1398625	1/143✓	195534			195534	25
	Phos-Chek Chemical Co.	1186675	1/156✓	2199302			2199302	26
	Sally Farnam Marketing Co.	379391	1/167✓	360634			360634	27
	Diamond Shamrock Corp.	A028544	1/146✓	812331			812331	28
	Continental Oil Co.	345637	1/159✓	40000		39096	79096	29
	Quaker Food			43706406	4256577	2633559	3053259	30

1978		Check No.	Accts. Rec. Gen. ledger	Amt. Credit Gen. ledger	Accts. Rec. PPG Ind. Inc. 96 154	Accts. Rec. Reg. series 96 141	Cash Debit 96 112
June 1	Diamond Shamrock Corp. Citicorp Inc.	9049661	96 146 n	30300			30300 1
	Overseas Enterprises Inc.	0532454	9/6/170 n	65928			65928 2
			1173				36500 3
2	PPG Industries Inc.	E-002-15092		96228	17880	36500 26500 00	17880 4
	Water Chemical Corp.	116021	9/6/175 n	292500			292500 5
	Doty Refining & Marketing Co.	791103	9/6/167 n	30191			30191 6
5	Mon-Chemical U.S.A.	057806718	9/6/156 n	418919	17880	36500 473299	297055 7
	Clif Products & Chemicals	418109	9/6/140 n	297055			61545 8
	Clif Products & Chemicals	416383	9/6/140 n	832285			832285 9
	Doty Refining & Marketing Co.	449833	9/6/167 n	116147			116147 10
	Amistar Chemical Corp.	32606	9/6/137 n	147436			147436 11
	Atlantic Richfield Co.	691614	9/6/171 n	53562			53562 12
	Amoco Chemical Corp.	028378	9/6/145 n	534940			534940 13
	Midland Cooperatives, Inc.	113182					1000000 14
8	New Jersey Bell (Wats.) (Void)	13927	9/6/8-19671	8461789	17880	1000000 3616371	300000 15
	Texaco Inc. Jefferson Chemical	CM-703018	9/6/148 n	5269768			5269768 16
9	United Parcel Service	195445	9/6/174111	1899		136500 9916173	1899 17
	Citrus Service Co.	0537125	9/6/170 n	11886			11886 18
	Sulfuric Acid Corp.	470484370	9/6/149 n	6342			6342 19
12	Wilson Material Co.	057194	9/6/153 n	557154			557154 20
	Union Oil Co. of California	375829	9/6/172 n	369855			369855 21
	Gulf Oil Corp. Chemicals	329678491	9/6/149 n	14416			14416 22
	Citrus Service Co.	0539655	9/6/173 n	39770			39770 23
	Harrison Illinois Refining Co.	3531	9/6/585 n	1935			1935 24
	The Textron Cos. Co. (W. Star)	4-5637968735	9/6/1603 n	17291			17291 25
	Chemical Recovery Systems	1942					197160 26
	Canadian Hoechst Corp.	21864					14353 27
13	PPG Industries Inc.	E-282-32774			2449500		2449500 28
	Koppers Co. Inc.	048691	9/6/161 n	183182			183182 29
	Corru-Crete Corp.			6165413	3467380	3467380 13	117668130 30

1978		CHECK NO.	ACCTS. REC.	ACCTS. REC.	ACCTS. REC.	ACCTS. REC.	CASH DEBIT
			GEN. LEDGER	GEN. LEDGER	9/6 154	9/6 141	9/6 112
July 3	West Coast Shipping Co.	1322				7013	7013 1
	PPG Industries Inc.	E-002-24951			19527		19527 2
	PPG Industries Inc.	E-002-24952			81127		81127 3
	Texaco Inc.	IN 724094	9/6 148	4350054			4350054 4
	Atlantic Richfield Co.	705490	9/6 171	3416596			3416596 5
	Witco Chemical Corp.	332373	9/6 175	292500			292500 6
	Union Oil of Calif.	396999	9/6 172	80000			80000 7
	Cities Service Co.	0553906	9/6 170	31886			31886 8
	Diamond Shamrock Cos.	A067017	9/6 146	352544			352544 9
	Diamond Shamrock Corp.	A066473	9/6 146	358082			358082 10
	Continental Oil Co.	812112	9/6 159	4800			4800 11
	Gulf Oil Chemicals	460293287	9/6 149	843298			843298 12
	Chemical Recovery Systems Inc	1997				108120	108120 13
5	P.C.P. Enviro	1037013	9/6 169	164720 9894480			164720 14
6	Cities Service Co.	0555040	9/6 170	2377938	100651	1015133	1015133 15 2377938
	The Dow Chemical Co.	1205529	9/6 156	248073			248073 16
	Sfty Refining & Marketing Co.	764982	9/6 167	129950 57824			129950 17
7	Gulf Oil Corp.	30-07050W8	9/6 149	2856714 4764979	100651	115133	2114538 18 14980766
	Wizeman Oil Corp.	082079	9/6 143	77052			77052 19
10	PPG Industries Inc.	E-002-25508		13230432			13230432 20
	PPG Industries Inc.	E-002-25990			1376841		1376841 21
	PPG Industries Inc.	E-002-25991			157816		157816 22
	Shell Oil Co.	924181	9/6 157	484480			484480 23
13	Manley Regan Chemicals Inc.	011845	9/6 136	15326511 992061	14995743	115133	15326511 24 992061
	Harrison Music & Videoing Co.	3260	9/6 585	1935			1935 25
	Wizeman Oil Corp.	002114	9/6 3009	17100			17100 26
	PPG Industries Inc.	F-282-03145			4658107		4658107 27
	G.L. Marfank & Co. Ltd.	007196				47125	47125 28
	Diamond Shamrock Corp.	A069578				36500	36500 29
	Carried Fwd			163376.07	195538.50	148758	360402.15 30

1979		CHECK NO.	ACTS. REC. GEN. LEDGER	PMT. CREDIT GEN. LEDGER	ACTS. REC. PPG IND INC. 9/8 154	ACTS. REC. REG. SERIES 9/8 141	CASH DEBIT 9/8 112
	Bkt Tad						1
March 27	Mellon Bank N.C.	SKC 174665	9/8 134 ~	163831 20000000		20163831	2
27	Mellon Bank N.C.	SKC 176103	9/8 134 ~	10000000		10000000	3
	Patty Refining & Marketing Co.	871447	9/8 167 ~	155831		155831	4
	Colden Oil & Chemical Co.	168272	9/8 162 ~	271833		271833	5
	Wistar Chemical Corp.	187228	9/8 175 ~	695792 88570457	3450694	695792 88570457	6
26	Shell Oil Co.	705868	9/8 157 ~	2446772 61617231	3450694	2446772 61617231	7
	Vulcan Materials Co.	094814	9/8 153 ~	2905723		2905723	8
	Citgo Service Co.	3784865	9/8 170 ~	576061		576061	9
	VPI Industries Inc.	E-282-07835			7355729 10806423	7355729 10806423	10
27	Mellon Bank N.C. 094 TO CAT REPS	536416	9/8 134 ~	54499015 10000000		546502	11
	Union Oil Co. of Calif.	619062	9/8 172 ~	1827200		1827200	12
	Cities Service Co.	0723898	9/8 173 ~	191319		191319	13
	Air Products & Chemicals	241100	9/8 140 ~	862325		862325	14
	Hoppe Co. Inc.	069475	9/8 161 ~	445049		445049	15
	Marley Regan Chemicals	315179	9/8 136 ~	219393		219393	16
28	Mellon Bank N.C.	SKC 174901	9/8 134 ~	10000000		10081916	17
	Mellon Bank N.C.		9/8 134 ~	10000000		10000000	18
	VPI Industries Inc.	E-282-07725			328657	328657	19
	VPI Industries Inc.	E-282-07726			29013	29013	20
29	Gulf Oil Chemicals	75-2380275	9/8 149 ~	58126217 3709532	11164093	546502	21
	Diamond Shamrock Corp.	0078438	9/8 146 ~	2358421		3709532	22
	Continental Oil Co.	299014	9/8 159 ~	2869843		2358421	23
	Exxon Chemical Co.	3041594	9/8 139 ~	824622		2869843	24
	Riviere Petroleum Co.	2683	9/8 142 ~	900138		824622	25
	Chemical Recovery Systems Inc.	26415				900138	26
	Commonwealth Chemical Corp.	631704				412920	27
30	Mellon Bank N.C.	SKC 176492	9/8 134 ~	65788773 10000000	11164093 819986	15990 975412	28
	Mellon Bank N.C.	SKC 174998	9/8 3008 ~	10000000		10000000	29

1979		CHECK NO.	ACCTS. REC GEN. LEDGER	DMT. CREDIT GEN. LEDGER	ACCTS. REC. PPG IND. INC. 9/6 154	ACCTS. REC. REG. SERIES 9/6 141	CASH DEBIT 9/6 112	1
	Plant Fund							
June 20	Reserve Petroleum Co.	3036	9/6 142 "	1115100		1115100		2
	PPG Industries Inc.	E-282-78686		71419412	2100000	2100000		3
21	PPG Industries Inc.	E-282-09730			3100000			4
	Topaco Inc., Jefferson	CM 885083	9/6 148 "	76304	1091961	1091961		5
	Continental Oil Co.	0527441	9/6 159 "	502131		502131		6
	Cities Service Co.	0780257	9/6 170 "	20000		20000		7
	Amoco Chemicals Corp.	4045800	9/6 145 "	805426		805426		8
22	West J. Wyandotte Corp.	173970	9/6 151 "	72823273 3661284	1401961	74298224 3661284		9
	Gulf Oil Chemicals	441649169	9/6 149 "	961700		961700		10
	PPG Industries Inc.	E-282-09869		77446257	1401961	17749015		11
25	Wista Chemical Corp.	120390	9/6 175 "	510579		510579		12
	Wistek Products & Chemicals	510964	9/6 140 "	438000		438000		13
	Wistek Products & Chemicals	510155	9/6 140 "	61619		61619		14
	Gulf Oil Chemicals	05-2445912	9/6 149 "	2450114		2450114		15
	Shell Oil Co.	107358	9/6 157 "	69728		69728		16
	Teraco (Jefferson)	F0411640	9/6 148 "	288326		288326		17
	Cities Service Co.	0783010	9/6 170 "	657320		657320		18
	Union Oil Co.	6449	9/6 3009 "	12960		12960		19
	Houghton Chemical Corp.	8109				504118	504118	20
26	Continental Oil Co.	049204	9/6 159 "	61934903 6315055	19150976	577118	101662997 6315055	21
	Northern Petrochemical Co.	12902	9/6 160 "	1908			1908	22
	New York Agency Inc.	900292		83251863	19150976	36500	36500	23
27	Chemical Recovery Systems Inc.	2847				613618 198720	108016460 198720	24
	PPG Industries Inc.	E-282-09955				48717	49717	25
	Wenley Regan Chemicals	016912	9/6 136 "	612114		612114		26
28	Northern Petrochemical Co.	12955	9/6 160 "	2039146	19199093	2039146		27
	Cities Service Co.	0785005	9/6 170 "	1284576		1284576		28
29	Union Carbide Corp	11694669	9/6 138 "	4103174		4103174		29
						810335 11630307	11630307	30



MHF LOGISTICAL SOLUTIONS

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